

SENATE BILL No. 391

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15; IC 6-1.5-5

Synopsis: Property tax appeals. Provides that if the county auditor determines in an appeal of a property assessment that the assessed value of the items appealed constitutes at least 1% of a taxing unit's total assessed value for the preceding year: (1) the county auditor must provide certain notices to the affected taxing unit; and (2) the affected taxing unit may participate in the appeal process.

Effective: July 1, 2005.

Mrvan

January 11, 2005, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

SENATE BILL No. 391

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. (a) A taxpayer may
3 obtain a review by the county property tax assessment board of appeals
4 of a county or township official's action with respect to the assessment
5 of the taxpayer's tangible property if the official's action requires the
6 giving of notice to the taxpayer. At the time that notice is given to the
7 taxpayer, the taxpayer shall also be informed in writing of:

8 (1) the opportunity for review under this section, including an
9 informal preliminary conference with the county or township
10 official referred to in this subsection; and

11 (2) the procedures the taxpayer must follow in order to obtain
12 review under this section.

13 (b) In order to appeal a current assessment and have a change in the
14 assessment effective for the most recent assessment date, the taxpayer
15 must request in writing a preliminary conference with the county or
16 township official referred to in subsection (a):

17 (1) ~~within~~ **not later than** forty-five (45) days after notice of a



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change in the assessment is given to the taxpayer; or

(2) **on or before** May 10 of that year;

whichever is later. ~~The county or township official referred to in subsection (a) shall notify the county auditor that the assessment is under appeal.~~ The preliminary conference required under this subsection is a prerequisite to a review by the county property tax assessment board of appeals under subsection (i).

(c) A change in an assessment made as a result of an appeal filed:

(1) in the same year that notice of a change in the assessment is given to the taxpayer; and

(2) after the time prescribed in subsection (b);

becomes effective for the next assessment date.

(d) A taxpayer may appeal a current real property assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in the assessment resulting from the appeal is effective for the most recent assessment date. If the appeal is filed after May 10, the change becomes effective for the next assessment date.

(e) The written request for a preliminary conference that is required under subsection (b) must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(f) The county or township official referred to in subsection (a) shall, **within not later than** thirty (30) days after the receipt of a written request for a preliminary conference, attempt to hold a preliminary conference with the taxpayer to resolve as many issues as possible by:

(1) discussing the specifics of the taxpayer's reassessment;

(2) reviewing the taxpayer's property record card;

(3) explaining to the taxpayer how the reassessment was determined;

(4) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the reassessment;

(5) noting and considering objections of the taxpayer;

(6) considering all errors alleged by the taxpayer; and

(7) otherwise educating the taxpayer about:

(A) the taxpayer's reassessment;

(B) the reassessment process; and

(C) the reassessment appeal process.

~~Within~~ **Not later than** ten (10) days after the conference, the county or

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township official referred to in subsection (a) shall forward to the county auditor and the county property tax assessment board of appeals the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The official and the taxpayer shall each retain a copy of the form for their records.

(g) The form submitted to the county property tax assessment board of appeals under subsection (f) must specify the following:

(1) The physical characteristics of the property in issue that bear on the assessment determination.

(2) All other facts relevant to the assessment determination.

(3) A list of the reasons the taxpayer believes that the assessment determination by the county or township official referred to in subsection (a) is incorrect.

(4) An indication of the agreement or disagreement by the official with each item listed under subdivision (3).

(5) The reasons the official believes that the assessment determination is correct.

(h) If after the conference there are no items listed on the form submitted to the county property tax assessment board of appeals under subsection (f) on which there is disagreement:

(1) the county or township official referred to in subsection (a) shall give notice to the taxpayer, the county property tax assessment board of appeals, and the county assessor of the assessment in the amount agreed to by the taxpayer and the official; and

(2) the county property tax assessment board of appeals may reserve the right to change the assessment under IC 6-1.1-13.

(i) If after the conference there are items listed in the form submitted under subsection (f) on which there is disagreement, the county property tax assessment board of appeals shall hold a hearing. The taxpayer and county or township official whose original determination is under review are parties to the proceeding before the board of appeals. Except as provided in subsections (k) and (l), the hearing must be held **within not later than** ninety (90) days **of after** the official's receipt of the taxpayer's written request for a preliminary conference under subsection (b). The taxpayer may present the taxpayer's reasons for disagreement with the assessment. The county or township official referred to in subsection (a) must present the basis for the assessment decision on these items to the board of appeals at the hearing and the reasons the taxpayer's appeal should be denied on those items. The board of appeals shall have a written record of the hearing

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and prepare a written statement of findings and a decision on each item ~~within not later than~~ sixty (60) days ~~of~~ **after** the hearing, except as provided in subsections (k) and (l).

(j) If the township assessor does not attempt to hold a preliminary conference, the taxpayer may file a request in writing with the county assessor for a hearing before the property tax assessment board of appeals. If the board determines that the county or township official referred to in subsection (a) did not attempt to hold a preliminary conference, the board shall hold a hearing. The taxpayer and the county or township official whose original determination is under review are parties to the proceeding before the board of appeals. The hearing must be held ~~within not later than~~ ninety (90) days ~~of~~ **after** the receipt by the board of appeals of the taxpayer's hearing request under this subsection. The requirements of subsection (i) with respect to:

(1) participation in the hearing by the taxpayer and the township assessor or county assessor; and

(2) the procedures to be followed by the county board; apply to a hearing held under this subsection.

(k) This subsection applies to a county having a population of more than three hundred thousand (300,000). In the case of a petition filed after December 31, 2000, the county property tax assessment board of appeals shall:

(1) hold its hearing ~~within not later than~~ one hundred eighty (180) days instead of ninety (90) days **after the filing of the petition;** and

(2) have a written record of the hearing and prepare a written statement of findings and a decision on each item ~~within not later than~~ one hundred twenty (120) days after the hearing.

(l) This subsection applies to a county having a population of three hundred thousand (300,000) or less. With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the county property tax assessment board of appeals shall:

(1) hold its hearing ~~within not later than~~ one hundred eighty (180) days instead of ninety (90) days **after the filing of the petition;** and

(2) have a written record of the hearing and prepare a written statement of findings and a decision on each item ~~within not later than~~ one hundred twenty (120) days after the hearing.

(m) The county property tax assessment board of appeals:

(1) may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the

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hearing required under subsection (i) or (j); and

(2) may amend the form submitted under subsection (f) if the board determines that the amendment is warranted.

(n) Upon receiving a request for a preliminary conference under subsection (b), the county or township official referred to in subsection (a) shall notify the county auditor in writing that the assessment is under appeal. With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notice must include the appellant's name and address, the assessed value of the appealed items for the assessment date immediately preceding the assessment date for which the appeal was filed, and the assessed value of the appealed items on the most recent assessment date. If the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. The county auditor shall compile a list of all taxing units that are notified under this subsection and shall forward the list to the county assessor.

SECTION 2. IC 6-1.1-15-2.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 2.1. (a) The county property tax assessment board of appeals may assess the tangible property in question.

(b) The county property tax assessment board of appeals shall, by mail, give notice of the date fixed for the hearing under ~~section 1~~ **section 1(i)** of this chapter to the taxpayer, ~~and to the township assessor, the county assessor, and the county auditor.~~ **With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notice must include the following:**

(1) For those items on which there is disagreement, the assessed value of the appealed items:

(A) for the assessment date immediately preceding the assessment date for which the appeal was filed; and

(B) on the most recent assessment date.

(2) A statement that a taxing unit receiving the notice from the county auditor under subsection (c) may attend the hearing and offer testimony.

(c) If, after receiving notice of a hearing under subsection (b), the county auditor determines that the assessed value of the items

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on which there is disagreement constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. The county auditor shall compile a list of all taxing units that are notified under this subsection and shall forward the list to the county assessor and the county property tax assessment board of appeals.

~~(c)~~ (d) The department of local government finance shall prescribe a form for use by the county property tax assessment board of appeals in processing a review of an assessment determination. The department shall issue instructions for completion of the form. The form must require the county property tax assessment board of appeals to include a record of the hearing, findings on each item, and indicate agreement or disagreement with each item that is indicated on the form submitted by the taxpayer and the county or township official under section 1(f) of this chapter. The form must also require the county property tax assessment board of appeals to indicate the issues in dispute for each item and its reasons in support of its resolution of those issues.

~~(d)~~ (e) After the hearing the county property tax assessment board of appeals shall, by mail, give notice of its determination to the taxpayer, the township assessor, ~~and~~ the county assessor, ~~and the county auditor, and any taxing unit entitled to notice of the hearing under subsection (c).~~ The county property tax assessment board of appeals shall include with the notice copies of the forms completed under subsection ~~(c)~~: (d).

SECTION 3. IC 6-1.1-15-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of a county property tax assessment board of appeals action with respect to the assessment of that taxpayer's tangible property if the county property tax assessment board of appeals' action requires the giving of notice to the taxpayer. A township assessor, county assessor, member of a county property tax assessment board of appeals, or county property tax assessment board of appeals that made the original determination under appeal under this section is a party to the review under this section to defend the determination. At the time that notice is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under this section; and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

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(b) A township assessor or county assessor may obtain a review by the Indiana board of any assessment which the township assessor or the county assessor has made, upon which the township assessor or the county assessor has passed, or which has been made over the township assessor's or the county assessor's protest.

(c) In order to obtain a review by the Indiana board under this section, the party must file a petition for review with the appropriate county assessor ~~within~~ **not later than** thirty (30) days after the notice of the county property tax assessment board of appeals action is given to the taxpayer.

(d) The Indiana board shall prescribe the form of the petition for review of an assessment determination by the county property tax assessment board of appeals. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the following:

(1) If the county or township official held a preliminary conference under section 1(f) of this chapter, the items listed in section 1(g)(1) and 1(g)(2) of this chapter.

(2) The reasons why the petitioner believes that the assessment determination by the county property tax assessment board of appeals is erroneous.

(e) The county assessor shall transmit the petition for review to the Indiana board ~~within~~ **not later than** ten (10) days after it is filed.

(f) If a township assessor or a member of the county property tax assessment board of appeals files a petition for review under this section concerning the assessment of a taxpayer's property, the county assessor must send a copy of the petition to the taxpayer. **The county assessor shall transmit the petition for review to the Indiana board not later than ten (10) days after the petition is filed.**

SECTION 4. IC 6-1.1-15-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may:

(1) assign:

(A) full;

(B) limited; or

(C) no;

evidentiary value to the assessed valuation of tangible property

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determined by stipulation submitted as evidence of a comparable sale; and

(2) correct any errors that may have been made, and adjust the assessment in accordance with the correction.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing **and a copy of the petition filed under section 3 of this chapter**, by mail, to the taxpayer and to the appropriate township assessor, county assessor, and county auditor. **With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notice must include the following:**

(1) The assessed value of the appealed items for the assessment date immediately preceding the assessment date for which the appeal was filed under section 1 of this chapter.

(2) The action of the county property tax assessment board of appeals with respect to the appealed items.

(3) A statement that a taxing unit receiving the notice from the county auditor under subsection (c) may attend the hearing and offer testimony.

The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing. The property tax assessment board of appeals that made the determination under appeal under this section may, with the approval of the county executive, file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the property tax assessment board of appeals in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment is under appeal is subject to assessment by that taxing unit.

(c) If, after receiving notice of a hearing under subsection (b), the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice and a copy of the petition filed under section 3 of this chapter to the affected taxing unit. The county auditor shall compile a list of all units that are notified under this subsection and

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1 **shall forward the list to the county assessor and the Indiana board.**

2 ~~(b)~~ **(d)** If a petition for review does not comply with the Indiana
3 board's instructions for completing the form prescribed under section
4 3 of this chapter, the Indiana board shall return the petition to the
5 petitioner and include a notice describing the defect in the petition. The
6 petitioner then has thirty (30) days from the date on the notice to cure
7 the defect and file a corrected petition. The Indiana board shall deny a
8 corrected petition for review if it does not substantially comply with the
9 Indiana board's instructions for completing the form prescribed under
10 section 3 of this chapter.

11 ~~(c)~~ **(e)** The Indiana board shall prescribe a form for use in
12 processing petitions for review of actions by the county property tax
13 assessment board of appeals. The Indiana board shall issue instructions
14 for completion of the form. The form must require the Indiana board to
15 indicate agreement or disagreement with each item that is:

16 (1) if the county or township official held a preliminary
17 conference under section 1(f) of this chapter, indicated on the
18 petition submitted under that section by the taxpayer and the
19 official; and

20 (2) included in the county property tax assessment board of
21 appeals' findings, record, and determination under ~~section 2.1(c)~~
22 **section 2.1(d)** of this chapter.

23 The form must also require the Indiana board to indicate the issues in
24 dispute and its reasons in support of its resolution of those issues.

25 ~~(d)~~ **(f)** After the hearing the Indiana board shall give the petitioner,
26 the township assessor, the county assessor, ~~and~~ the county auditor, **and**
27 **the affected taxing units required to be notified under subsection**
28 **(c):**

29 (1) notice, by mail, of its final determination;
30 (2) a copy of the form completed under subsection ~~(c)~~ **(e)**; and
31 (3) notice of the procedures they must follow in order to obtain
32 court review under section 5 of this chapter.

33 ~~(c)~~ **(g)** Except as provided in subsection ~~(f)~~ **(h)**, the Indiana board
34 shall conduct a hearing not later than nine (9) months after a petition
35 in proper form is filed with the Indiana board, excluding any time due
36 to a delay reasonably caused by the petitioner.

37 ~~(f)~~ **(h)** With respect to an appeal of a real property assessment that
38 takes effect on the assessment date on which a general reassessment of
39 real property takes effect under IC 6-1.1-4-4, the Indiana board shall
40 conduct a hearing not later than one (1) year after a petition in proper
41 form is filed with the Indiana board, excluding any time due to a delay
42 reasonably caused by the petitioner.

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~~(g)~~ **(i)** Except as provided in subsection ~~(h)~~ **(j)**, the Indiana board shall make a determination not later than the later of:

(1) ninety (90) days after the hearing; or

(2) the date set in an extension order issued by the Indiana board.

~~(h)~~ **(j)** With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall make a determination not later than the later of:

(1) one hundred eighty (180) days after the hearing; or

(2) the date set in an extension order issued by the Indiana board.

~~(i)~~ **(k)** Except as provided in subsection ~~(m)~~ **(p)**, the Indiana board may not extend the final determination date under subsection ~~(g)~~ **(i)** or ~~(h)~~ **(j)** by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this subsection, the entity that initiated the petition may:

(1) take no action and wait for the Indiana board to make a final determination; or

(2) petition for judicial review under section 5(g) of this chapter.

~~(j)~~ **(l)** A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

~~(k)~~ **(m)** The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county property tax assessment board of appeals in support of those issues only if all persons participating in the hearing required under subsection (a) agree to the limitation. A person participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county property tax assessment board of appeals.

~~(l)~~ **(n)** The Indiana board:

(1) may require the parties to the appeal to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) may require the parties to the appeal to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be

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introduced at the hearing.

~~(m)~~ (o) A party to a proceeding before the Indiana board shall provide to another party to the proceeding the information described in subsection ~~(t)~~ (n) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection ~~(t)~~ (n).

~~(m)~~ (p) The county assessor may:

(1) appear as an additional party if the notice of appearance is filed before the review proceeding; or

(2) with the approval of the township assessor, represent the township assessor; in a review proceeding under this section.

~~(t)~~ (q) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

(1) order that a final determination under this subsection has no precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

SECTION 5. IC 6-1.1-15-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

(1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without

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1 additional hearings; and

2 (2) shall issue a final determination not later than ninety (90) days
3 after notifying the parties that the Indiana board will rehear the
4 final determination.

5 If ~~of~~ the Indiana board fails to make a final determination within the
6 time allowed under subdivision (2), the entity that initiated the petition
7 for rehearing may take no action and wait for the Indiana board to make
8 a final determination or petition for judicial review under subsection
9 (g).

10 (b) A person may petition for judicial review of the final
11 determination of the Indiana board regarding the assessment of that
12 person's tangible property. The action shall be taken to the tax court
13 under IC 4-21.5-5. Petitions for judicial review may be consolidated at
14 the request of the appellants if it can be done in the interest of justice.
15 The property tax assessment board of appeals that made the
16 determination under appeal under this section may, with the approval
17 of the county executive, file an amicus curiae brief in the review
18 proceeding under this section. The expenses incurred by the property
19 tax assessment board of appeals in filing the amicus curiae brief shall
20 be paid from the property reassessment fund under IC 6-1.1-4-27.5. In
21 addition, the executive of a taxing unit may file an amicus curiae brief
22 in the review proceeding under this section if the property whose
23 assessment is under appeal is subject to assessment by that taxing unit.
24 The department of local government finance may intervene in an action
25 taken under this subsection if the interpretation of a rule of the
26 department is at issue in the action. A township assessor, county
27 assessor, member of a county property tax assessment board of appeals,
28 or county property tax assessment board of appeals that made the
29 original assessment determination under appeal under this section is a
30 party to the review under this section to defend the determination.

31 (c) Except as provided in subsection (g), to initiate a proceeding for
32 judicial review under this section, a person must take the action
33 required by subsection (b) not later than:

34 (1) forty-five (45) days after the Indiana board gives the person
35 notice of its final determination, unless a rehearing is conducted
36 under subsection (a); or

37 (2) thirty (30) days after the Indiana board gives the person notice
38 under subsection (a) of its final determination, if a rehearing is
39 conducted under subsection (a) or the maximum time elapses for
40 the Indiana board to make a determination under this section.

41 (d) The failure of the Indiana board to conduct a hearing within the
42 period prescribed in section ~~4(f)~~ 4(h) or ~~4(g)~~ 4(i) of this chapter does

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not constitute notice to the person of an Indiana board final determination.

(e) The county executive may petition for judicial review to the tax court in the manner prescribed in this section upon request by the county assessor, ~~or the~~ elected township assessor, **or an affected taxing unit. If an appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.**

(f) If the county executive determines upon a request under this subsection to not appeal to the tax court:

(1) the entity described in subsection (b) that made the original determination under appeal under this section may take an appeal to the tax court in the manner prescribed in this section using funds from that entity's budget; and

(2) the petitioner may not be represented by the attorney general in an action described in subdivision (1).

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a person may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 6. IC 6-1.1-15-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 9. (a) If the assessment of tangible property is corrected by the department of local government finance or the county property tax assessment board of appeals under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment to the Indiana board. The county executive also has a right to appeal the final determination of the reassessment by the department of local government finance or the county property tax assessment board of appeals but only upon request by the county assessor, ~~or the~~ elected township assessor, **or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.**

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 7. IC 6-1.5-5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

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(1) conduct a hearing; or

(2) cause a hearing to be conducted by an administrative law judge.

The Indiana board may determine to conduct the hearing under subdivision (1) on its own motion or on request of a party to the appeal.

(b) In its resolution of a petition, the Indiana board may:

(1) assign:

(A) full;

(B) limited; or

(C) no;

evidentiary value to the assessed valuation of tangible property determined by stipulation submitted as evidence of a comparable sale; and

(2) correct any errors that may have been made, and adjust the assessment in accordance with the correction.

(c) The Indiana board shall give notice of the date fixed for the hearing **and send a copy of the petition filed under section 1 of this chapter**, by mail, to:

(1) the taxpayer;

(2) the department of local government finance; and

(3) the appropriate:

(A) township assessor;

(B) county assessor; and

(C) county auditor.

(d) With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notices required under subsection (c) must include the following:

(1) The assessed value of the appealed items for the assessment date immediately preceding the assessment date for which the appeal was filed under section 1 of this chapter.

(2) The action of the department of local government finance with respect to the appealed items.

(3) A statement that a taxing unit receiving the notice from the county auditor under subsection (e) may attend the hearing and offer testimony.

(e) If, after receiving notice of a hearing under subsection (c), the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice and a copy of the petition filed under section 3 of this

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1 **chapter to the affected taxing unit. The county auditor shall**
 2 **compile a list of all units that are notified under this subsection and**
 3 **shall forward the list to the county assessor and the Indiana board.**

4 ~~(d)~~ **(f)** The Indiana board shall give the notices required under
 5 subsection (c) at least thirty (30) days before the day fixed for the
 6 hearing.

7 SECTION 8. IC 6-1.5-5-5 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 5. After the hearing, the
 9 Indiana board shall give the petitioner, the township assessor, the
 10 county assessor, the county auditor, **the affected taxing units required**
 11 **to be notified under section 2(e) of this chapter,** and the department
 12 of local government finance:

13 (1) notice, by mail, of its final determination, findings of fact, and
 14 conclusions of law; and

15 (2) notice of the procedures the petitioner or the department of
 16 local government finance must follow in order to obtain court
 17 review of the final determination of the Indiana board.

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